IN THE CLAIMS

This listing of the claim will replace all prior versions and listings of claim in the present application.

Listing of Claims

Claims 1-6 (canceled).

7. (previously presented) A perpendicular magnetic recording medium comprising:

a magnetic back film formed on a substrate; and

a perpendicular magnetization film formed above the magnetic back film,

wherein the magnetic back film comprises:

a plurality of soft magnetic films, and

a non-magnetic layer inserted between each pair adjacent soft magnetic films and

wherein the magnetizations of each soft magnetic film of each pair of adjacent soft magnetic films has a different magnetization orientation from the other soft magnetic film of said pair of adjacent soft magnetic films.

8. (currently amended) The perpendicular magnetic recording medium according to claim 7, wherein another soft magnetic film formed ~~below~~ between the perpendicular magnetization film and the magnetic back film have a thickness of 10 to 100 nm.

9. (currently amended) The perpendicular magnetic recording medium according to claim ~~7~~8, wherein the soft magnetic film formed between

~~underneath~~ the perpendicular magnetization film and the magnetic back film are Fe-Si-B, Fe-B-C, Fe-B-C-Si, Fe-Ta-C, Fe-Si-Al, Fe-Co-C, Co-Nb-Zr, Co-Mo-Zr, Co-Ta-Zr, Co-W-Zr, Co-Nb-Hf, Co-Mo-Hf, Co-Ta-Hf and Co-W-Hf alloys.

10. (currently amended) The perpendicular magnetic recording medium according to claim 7, wherein ~~the~~ a non-magnetic film, an anti-ferromagnetic film or a ferromagnetic film is formed under the magnetic back film.

11. (currently amended) The perpendicular magnetic recording medium according to claim 7, wherein the non-magnetic ~~file~~ film comprises an element selected from the group consisting of B, C, Mg, Al, Si, Ti, V, Cr, Cu, Zr, Nb, Mo, Ru, Hf, Ta, W and Au, an alloy comprising elements B, C, Mg, Al, Si, Ti, V, Cr, Cu, Zr, Nb, Mo, Ru, Hf, Ta, W and Au as main components, a compound selected from the group consisting of Si_3N_4, BN, B_4C, NiO, Al_2O_3, SiO_2, CaO, ZrO_2 and MgO, or a mixed crystal comprising compounds Si_3N_4, BN, B_4C, NiO, Al_2O_3, SiO_2, CaO, ZrO_2 and MgO.